

REMARKS

Claims 1-9 are pending in the present application.

The Examiner has required election in the present application between:

Group I, claims 1-7, drawn to an apparatus of an electro-acoustic device;

Group II, claim 8, drawn to procedure for conversion of the panels into planar radiators of high fidelity sound; and

Group III, claim 9, drawn to a method of making an electro-acoustic device.

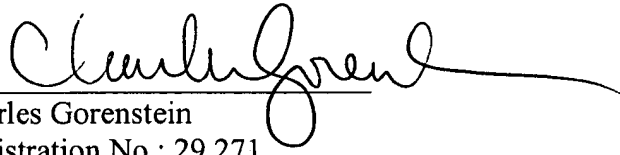
**For the purpose of examination of the present application, Applicants elect, without traverse, Group I, Claims 1-7.**

Should there be any outstanding matters that need to be resolved in the present application, the Examiner is respectfully requested to contact Charles Gorenstein, Registration No. 29,271 at the telephone number of the undersigned below, to conduct an interview in an effort to expedite prosecution in connection with the present application.

If necessary, the Commissioner is hereby authorized in this, concurrent, and future replies, to charge payment or credit any overpayment to our Deposit Account No. 02-2448 for any additional fees required under 37 C.F.R. § 1.16 or under § 1.17; particularly, extension of time fees.

Dated: September 19, 2008

Respectfully submitted,

By   
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